

# ***North Dakota Sales and Use Tax Statistical Report***

## **Third Quarter 2007**

Covering Sales Occurring in  
July, August, and September

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2005</u>	<u>2006</u>	<u>2007</u>
First Quarter:	January, February, March	+6.7%	+12.5%	+7.7%
Second Quarter:	April, May, June	+4.7%	+10.8%	+7.7%
Third Quarter:	July, August, September	+7.8%	+6.3%	+13.5%
Fourth Quarter:	October, November, December	+8.9%	+5.1%	

### **Office of State Tax Commissioner**

CORY FONG

TAX COMMISSIONER

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# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2007. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

## Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:*** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

## Definition of Terms

***Taxable Sales.*** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

***Taxable Purchases.*** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

***Motor Vehicle Excise Tax.*** The State of North Dakota does ***not*** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report ***do not*** include any data on automobile sales.

**Consolidated.** Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

<b>NAICS Codes</b>	<b>Business Activity</b>
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

**Out-of-State.** Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases  
By County, Third Quarter 2007**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,098,034	\$256,357	\$4,354,391
Barnes	14,522,781	1,197,195	15,719,976
Benson	3,266,519	37,207	3,303,726
Billings	9,030,683	94,344	9,125,027
Bottineau	11,030,829	57,643	11,088,472
Bowman	6,832,683	398,597	7,231,280
Burke	3,008,658	9,800	3,018,458
Burleigh	302,059,388	23,482,444	325,541,832
Cass	572,624,149	62,356,410	634,980,559
Cavalier	7,476,952	93,141	7,570,093
Dickey	8,238,081	473,577	8,711,658
Divide	2,606,124	71,822	2,677,946
Dunn	5,572,412	244,281	5,816,693
Eddy	2,239,107	4,434	2,243,541
Emmons	4,334,721	105,063	4,439,784
Foster	10,505,281	423,960	10,929,241
Golden Valley	3,901,227	15,962	3,917,189
Grand Forks	239,889,992	15,075,581	254,965,573
Grant	1,916,181	4,504	1,920,685
Griggs	4,142,623	127,031	4,269,654
Hettinger	1,994,775	118,785	2,113,560
Kidder	2,080,445	20,034	2,100,479
LaMoure	8,071,555	41,517	8,113,072
Logan	1,981,992	7,295	1,989,287
McHenry	2,954,397	652,020	3,606,417
McIntosh	4,831,854	21,458	4,853,312
McKenzie	8,341,828	1,410,806	9,752,634
McLean	9,052,460	214,786	9,267,246
Mercer	10,572,701	80,902	10,653,603
Morton	48,447,529	4,862,778	53,310,307
Mountrail	6,763,348	194,008	6,957,356
Nelson	2,734,692	39,715	2,774,407
Oliver	631,488	4,187	635,675
Pembina	10,248,403	5,134,931	15,383,334
Pierce	8,667,098	1,391,879	10,058,977
Ramsey	33,102,178	541,069	33,643,247
Ransom	7,851,260	731,513	8,582,773
Renville	5,567,956	66,538	5,634,494
Richland	24,100,918	7,208,146	31,309,064
Rolette	6,095,040	154,598	6,249,638
Sargent	7,459,296	8,098,950	15,558,246
Sheridan	550,301	311	550,612
Sioux	136,659	3,152	139,811
Slope	193,551	1,503	195,054
Stark	79,761,392	5,975,474	85,736,866
Steele	1,833,020	282,723	2,115,743
Stutsman	46,223,153	2,355,600	48,578,753
Towner	2,412,605	251,353	2,663,958
Traill	9,111,146	154,798	9,265,944
Walsh	17,945,351	569,198	18,514,549
Ward	196,679,265	11,616,007	208,295,272
Wells	6,410,835	115,104	6,525,939
Williams	120,631,073	16,819,626	137,450,699
Subtotal In-State	\$1,910,735,989	\$173,670,117	\$2,084,406,106
Consolidated	144,159,754	52,100,263	196,260,017
Out-Of-State	<u>316,396,271</u>	<u>105,661,242</u>	<u>422,057,513</u>
Grand Total	\$2,371,292,014	\$331,431,622	\$2,702,723,636

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2006 and 2007**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2006	THIRD QUARTER 2007	PERCENT CHANGE	THIRD QUARTER 2006	THIRD QUARTER 2007	PERCENT CHANGE
Adams	\$4,189,566	\$4,098,034	-2.18%	\$4,285,561	\$4,354,391	1.61%
Barnes	13,316,876	14,522,781	9.06%	15,216,535	15,719,976	3.31%
Benson	2,592,720	3,266,519	25.99%	2,617,447	3,303,726	26.22%
Billings	8,180,084	9,030,683	10.40%	8,211,951	9,125,027	11.12%
Bottineau	8,845,805	11,030,829	24.70%	8,932,610	11,088,472	24.13%
Bowman	7,159,712	6,832,683	-4.57%	7,392,151	7,231,280	-2.18%
Burke	2,308,851	3,008,658	30.31%	2,337,884	3,018,458	29.11%
Burleigh	280,100,603	302,059,388	7.84%	298,866,370	325,541,832	8.93%
Cass	538,421,211	572,624,149	6.35%	593,046,317	634,980,559	7.07%
Cavalier	6,180,184	7,476,952	20.98%	6,249,534	7,570,093	21.13%
Dickey	6,845,237	8,238,081	20.35%	7,002,997	8,711,658	24.40%
Divide	2,162,689	2,606,124	20.50%	2,172,319	2,677,946	23.28%
Dunn	2,787,276	5,572,412	99.92%	2,838,885	5,816,693	104.89%
Eddy	2,136,543	2,239,107	4.80%	2,142,739	2,243,541	4.70%
Emmons	4,017,437	4,334,721	7.90%	4,183,720	4,439,784	6.12%
Foster	8,379,622	10,505,281	25.37%	8,906,947	10,929,241	22.70%
Golden Valley	3,095,711	3,901,227	26.02%	3,379,241	3,917,189	15.92%
Grand Forks	213,506,747	239,889,992	12.36%	228,298,637	254,965,573	11.68%
Grant	1,632,389	1,916,181	17.39%	1,645,990	1,920,685	16.69%
Griggs	2,803,821	4,142,623	47.75%	2,846,366	4,269,654	50.00%
Hettinger	1,702,668	1,994,775	17.16%	1,846,026	2,113,560	14.49%
Kidder	2,123,919	2,080,445	-2.05%	2,134,812	2,100,479	-1.61%
LaMoure	6,053,709	8,071,555	33.33%	6,098,938	8,113,072	33.02%
Logan	1,749,643	1,981,992	13.28%	1,930,582	1,989,287	3.04%
McHenry	2,737,099	2,954,397	7.94%	3,284,467	3,606,417	9.80%
McIntosh	4,561,933	4,831,854	5.92%	4,583,894	4,853,312	5.88%
McKenzie	7,132,304	8,341,828	16.96%	7,581,552	9,752,634	28.64%
McLean	9,305,088	9,052,460	-2.71%	9,427,385	9,267,246	-1.70%
Mercer	9,067,416	10,572,701	16.60%	9,147,005	10,653,603	16.47%
Morton	47,053,504	48,447,529	2.96%	50,193,300	53,310,307	6.21%
Mountrail	5,144,883	6,763,348	31.46%	5,224,273	6,957,356	33.17%
Nelson	2,374,407	2,734,692	15.17%	2,406,847	2,774,407	15.27%
Oliver	603,327	631,488	4.67%	618,058	635,675	2.85%
Pembina	9,844,585	10,248,403	4.10%	16,492,745	15,383,334	-6.73%
Pierce	6,947,684	8,667,098	24.75%	7,870,431	10,058,977	27.81%
Ramsey	30,146,763	33,102,178	9.80%	30,389,192	33,643,247	10.71%
Ransom	8,008,962	7,851,260	-1.97%	8,823,711	8,582,773	-2.73%
Renville	4,299,754	5,567,956	29.49%	4,422,382	5,634,494	27.41%
Richland	20,359,984	24,100,918	18.37%	25,501,426	31,309,064	22.77%
Rolette	5,739,485	6,095,040	6.19%	5,828,033	6,249,638	7.23%
Sargent	3,702,573	7,459,296	101.46%	14,393,999	15,558,246	8.09%
Sheridan	534,368	550,301	2.98%	573,569	550,612	-4.00%
Sioux	104,139	136,659	31.23%	105,381	139,811	32.67%
Slope	153,892	193,551	25.77%	155,068	195,054	25.79%
Stark	74,490,528	79,761,392	7.08%	81,671,775	85,736,866	4.98%
Steele	1,438,399	1,833,020	27.43%	1,715,214	2,115,743	23.35%
Stutsman	41,523,272	46,223,153	11.32%	44,123,450	48,578,753	10.10%
Towner	2,242,616	2,412,605	7.58%	2,085,338	2,663,958	-13.66%
Traill	7,990,850	9,111,146	14.02%	8,172,157	9,265,944	13.38%
Walsh	17,813,528	17,945,351	0.74%	18,425,688	18,514,549	0.48%
Ward	171,904,234	196,679,265	14.41%	182,396,487	208,295,272	14.20%
Wells	5,988,312	6,410,835	7.06%	6,180,313	6,525,939	5.59%
Williams	99,889,496	120,631,073	20.76%	109,893,016	137,450,699	25.08%
Subtotal In-State	\$1,731,396,408	\$1,910,735,989	10.36%	\$1,885,270,715	\$2,084,406,106	10.56%
Consolidated and Out-Of-State	414,544,956	460,556,025	11.10%	496,348,314	618,317,530	24.57%
Grand Total	\$2,145,941,364	\$2,371,292,014	10.50%	\$2,381,619,029	\$2,702,723,636	13.48%

TABLE 3

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2007**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,441,037	\$13,078	\$1,454,115
Beach	1,116	3,743,298	15,801	3,759,099
Beulah	3,152	6,084,781	61,742	6,146,523
Bismarck	55,532	295,377,393	21,390,103	316,767,496
Bottineau	2,336	8,654,859	28,862	8,683,721
Bowman	1,600	6,076,954	324,803	6,401,757
Cando	1,342	1,974,454	247,281	2,221,735
Carrington	2,268	10,289,780	422,068	10,711,848
Casselton	1,855	3,626,902	109,422	3,736,324
Cavalier	1,537	4,033,650	4,781,858	8,815,508
Cooperstown	1,053	3,616,692	58,466	3,675,158
Crosby	1,089	2,286,016	4,735	2,290,751
Devils Lake	7,222	32,635,732	429,969	33,065,701
Dickinson	16,010	75,434,487	3,227,978	78,662,465
Ellendale	1,559	2,386,812	225,827	2,612,639
Fargo	90,599	498,528,278	54,506,910	553,035,188
Garrison	1,318	2,963,022	101,589	3,064,611
Grafton	4,516	12,270,692	400,988	12,671,680
Grand Forks	49,321	232,684,722	14,172,593	246,857,315
Harvey	1,989	5,043,655	87,781	5,131,436
Hazen	2,457	3,868,227	18,501	3,886,728
Hettinger	1,307	3,971,716	256,255	4,227,971
Hillsboro	1,563	3,617,110	16,926	3,634,036
Jamestown	15,527	45,311,778	1,915,118	47,226,896
Kenmare	1,081	6,290,174	575,965	6,866,139
Langdon	2,101	6,245,154	66,381	6,311,535
Larimore	1,433	1,038,950	87,131	1,126,081
Lincoln	1,730	376,052	0	376,052
Linton	1,321	2,188,330	61,150	2,249,480
Lisbon	2,292	6,636,305	35,082	6,671,387
Mandan	16,718	44,954,838	4,759,855	49,714,693
Mayville	1,953	3,652,406	18,371	3,670,777
Minot	36,567	186,781,016	10,831,624	197,612,640
New Rockford	1,463	2,073,099	2,626	2,075,725
New Town	1,367	1,576,294	122,765	1,699,059
Northwood	959	3,919,211	218,052	4,137,263
Oakes	1,979	5,004,180	233,305	5,237,485
Park River	1,535	2,626,718	44,136	2,670,854
Rolla	1,417	4,262,455	60,774	4,323,229
Rugby	2,939	8,593,922	1,391,879	9,985,801
Stanley	1,279	3,645,082	18,335	3,663,417
Tioga	1,125	8,642,542	8,388,504	17,031,046
Valley City	6,826	13,392,524	1,180,266	14,572,790
Wahpeton	8,586	19,004,132	6,842,990	25,847,122
Walhalla	1,057	1,666,068	278,516	1,944,584
Washburn	1,389	3,383,275	40,796	3,424,071
Watford City	1,435	7,743,977	1,149,947	8,893,924
West Fargo	14,940	59,918,596	6,055,440	65,974,036
Williston	12,512	110,610,163	8,318,377	118,928,540
Wishek	1,122	3,252,146	8,380	3,260,526
Subtotal 50 Cities	394,276	\$1,783,399,656	\$153,609,301	\$1,937,008,957
Remaining Cities	247,924	127,336,333	20,060,816	147,397,149
Total In-State	642,200	\$1,910,735,989	\$173,670,117	\$2,084,406,106
Consolidated		144,159,754	52,100,263	196,260,017
Out-Of-State		316,396,271	105,661,242	422,057,513
Grand Total In- and Out-Of-State		\$2,371,292,014	\$331,431,622	\$2,702,723,636

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2006	THIRD QUARTER 2007	PERCENT CHANGE	THIRD QUARTER 2006	THIRD QUARTER 2007	PERCENT CHANGE
Ashley	\$1,223,611	\$1,441,037	17.77%	\$1,232,577	\$1,454,115	17.97%
Beach	2,955,153	3,743,298	26.67%	3,238,564	3,759,099	16.07%
Beulah	5,407,752	6,084,781	12.52%	5,466,158	6,146,523	12.45%
Bismarck	274,066,242	295,377,393	7.78%	292,275,263	316,767,496	8.38%
Bottineau	6,877,286	8,654,859	25.85%	6,905,174	8,683,721	25.76%
Bowman	6,530,673	6,076,954	-6.95%	6,734,743	6,401,757	-4.94%
Cando	1,821,924	1,974,454	8.37%	2,664,394	2,221,735	-16.61%
Carrington	8,178,621	10,289,780	25.81%	8,705,831	10,711,848	23.04%
Casselton	2,992,378	3,626,902	21.20%	3,120,357	3,736,324	19.74%
Cavalier	3,719,716	4,033,650	8.44%	10,093,360	8,815,508	-12.66%
Cooperstown	2,291,098	3,616,692	57.86%	2,312,213	3,675,158	58.95%
Crosby	1,850,264	2,286,016	23.55%	1,858,767	2,290,751	23.24%
Devils Lake	29,598,370	32,635,732	10.26%	29,838,969	33,065,701	10.81%
Dickinson	69,689,539	75,434,487	8.24%	73,522,748	78,662,465	6.99%
Ellendale	2,036,546	2,386,812	17.20%	2,107,782	2,612,639	23.95%
Fargo	468,154,208	498,528,278	6.49%	517,334,498	553,035,188	6.90%
Garrison	3,039,731	2,963,022	-2.52%	3,106,108	3,064,611	-1.34%
Grafton	10,784,626	12,270,692	13.78%	11,196,960	12,671,680	13.17%
Grand Forks	207,748,509	232,684,722	12.00%	222,115,609	246,857,315	11.14%
Harvey	4,750,224	5,043,655	6.18%	4,887,451	5,131,436	4.99%
Hazen	2,999,836	3,868,227	28.95%	3,020,747	3,886,728	28.67%
Hettinger	4,080,142	3,971,716	-2.66%	4,176,137	4,227,971	1.24%
Hillsboro	3,077,919	3,617,110	17.52%	3,097,072	3,634,036	17.34%
Jamestown	40,588,233	45,311,778	11.64%	42,643,198	47,226,896	10.75%
Kenmare	3,161,721	6,290,174	98.95%	3,399,280	6,866,139	101.99%
Langdon	5,248,199	6,245,154	19.00%	5,297,718	6,311,535	19.14%
Larimore	1,045,617	1,038,950	-0.64%	1,100,479	1,126,081	2.33%
Lincoln	326,729	376,052	15.10%	326,878	376,052	15.04%
Linton	2,044,091	2,188,330	7.06%	2,164,366	2,249,480	3.93%
Lisbon	6,703,350	6,636,305	-1.00%	6,732,476	6,671,387	-0.91%
Mandan	43,882,508	44,954,838	2.44%	46,940,978	49,714,693	5.91%
Mayville	3,275,224	3,652,406	11.52%	3,287,646	3,670,777	11.65%
Minot	165,751,329	186,781,016	12.69%	175,833,570	197,612,640	12.39%
New Rockford	1,979,655	2,073,099	4.72%	1,982,127	2,075,725	4.72%
New Town	1,214,393	1,576,294	29.80%	1,255,160	1,699,059	35.37%
Northwood	2,922,351	3,919,211	34.11%	2,967,470	4,137,263	39.42%
Oakes	4,259,434	5,004,180	17.48%	4,330,449	5,237,485	20.95%
Park River	2,507,780	2,626,718	4.74%	2,641,714	2,670,854	1.10%
Rolla	3,899,793	4,262,455	9.30%	3,935,722	4,323,229	9.85%
Rugby	6,879,309	8,593,922	24.92%	7,802,056	9,985,801	27.99%
Stanley	2,756,428	3,645,082	32.24%	2,768,133	3,663,417	32.34%
Tioga	7,807,701	8,642,542	10.69%	11,081,546	17,031,046	53.69%
Valley City	12,404,391	13,392,524	7.97%	14,278,781	14,572,790	2.06%
Wahpeton	15,260,301	19,004,132	24.53%	20,075,868	25,847,122	28.75%
Walhalla	1,500,909	1,666,068	11.00%	1,673,843	1,944,584	16.17%
Washburn	3,593,139	3,383,275	-5.84%	3,622,694	3,424,071	-5.48%
Watford City	6,629,988	7,743,977	16.80%	6,739,919	8,893,924	31.96%
West Fargo	58,190,368	59,918,596	2.97%	62,894,014	65,974,036	4.90%
Williston	90,532,873	110,610,163	22.18%	97,251,376	118,928,540	22.29%
Wishek	3,206,528	3,252,146	1.42%	3,219,523	3,260,526	1.27%
Subtotal 50 Cities	\$1,621,446,710	\$1,783,399,656	9.99%	\$1,755,258,466	\$1,937,008,957	10.35%
Remaining Cities	109,949,698	127,336,333	15.81%	130,012,249	147,397,149	13.37%
Total In-State	\$1,731,396,408	\$1,910,735,989	10.36%	\$1,885,270,715	\$2,084,406,106	10.56%
Consolidated and Out-Of-State	414,544,956	460,556,025	11.10%	496,348,314	618,317,530	24.57%
Grand Total In- and Out-Of-State	\$2,145,941,364	\$2,371,292,014	10.50%	\$2,381,619,029	\$2,702,723,636	13.48%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2006 and 2007**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2006	THIRD QUARTER 2007	
Mining and Oil Extraction	\$55,029,613	\$113,424,010	106.11%
Utilities	44,942,827	61,858,088	37.64%
Construction	98,635,176	118,278,302	19.91%
Manufacturing	162,747,559	179,308,655	10.18%
Wholesale Trade	429,863,556	509,311,115	18.48%
Retail Trade	979,580,382	1,048,446,845	7.03%
Transportation and Warehousing	21,382,395	24,281,707	13.56%
Information Industries	134,371,782	146,280,962	8.86%
Finc, Ins. Real Estate, Rental & Leasing	70,922,105	85,443,398	20.47%
Professional, Scientific, Tech., & Mgmt Serv.	20,770,229	22,703,012	9.31%
Educational, Health Care, and Social Serv.	13,114,229	14,079,174	7.36%
Arts, Entertainment & Recreation	23,621,459	26,070,725	10.37%
Accommodation & Food Services	265,202,836	287,371,856	8.36%
Other Services	50,000,925	52,997,696	5.99%
Miscellaneous	11,433,956	12,868,091	12.54%
<b>GRAND TOTAL</b>	<b>\$2,381,619,029</b>	<b>\$2,702,723,636</b>	<b>13.48%</b>
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			